THE MYSORE SALES TAX (AMENDMENT) BILL, 1964.

Motion to consider

Sri B. D. JATTI (Minister for Finance).—Sir, I beg to move :

"That the Mysore Sales Tax (Amendment) Bill, 1964 be taken into consideration."

Mr. SPEAKER.—Motion moved:

"That the Mysore Sales Tax (Amendment) Bill, 1964 be taken into consideration."

Sri B. D. JATTI.—Sir, the first clause of this amending Bill relates to the Title and the date of commencement of the act and its provision. Clause 2 refers to Sl. No. 59 of the second Schedule to the Act which relates to cigar and cigarette cases, lighters, etc., which are considered as luxury goods. When the amending Bill was introduced last time, the rate of tax was increased from 7 per cent to 10 per cent. At that time, this item was not included in the luxury goods. So this is now included and the rate of tax will be increased from 7 per cent to 10 per cent, and the effect of it will be from 1st April 1964. Clause 3 relates to the amendment of the point of incidence and the rate of tax on hides and skins, which are declared goods. The point of incidence is proposed to be carried from the first to the last point of purchase. The rate of tax also is proposed to be reduced to one per cent from two per cent. This amendment is expected to help and give fillip to the tanning industry in the State. Otherwise, these persons are likely to be shifted from Mysore to neighbouring States. This amendment also helps Government to collect the tax more easily at convenient places from tanners and exporters instead of from several of the intermediary dealers. To-day the difficulty is, the farmers and shepherds who are coming from the rural areas have got sheep and goat and when they want to sell these, at that time it is very difficult for them to produce any records, because they are ignorant, innocent and illiterate farmers and shepherds. So, it may be difficult for anybody to collect tax and even if they are asked to keep accounts, it may be difficult. Just to avoid this harassment to the ignorant and innocent farmers and shepherds the present amendment is moved. It will be very easy to catch hold of the persons just in front of the slaughter houses and it is easy for us to collect the tax. From that point of view, this amendment has been brought. Clause 4 seeks to introduce new items in the Fifth Schedule, which includes goods exempted from tax. This exemption will be with effect from 1-4-1964 and the items which are included in the present clause are :

(1) Sales on Canteen run under the auspices of State and Central Government officers on 'no profit' basis,

(2) Goods sold to the Indian Aid Mission, Nepal,

(3) Foodgrains sold from the Central Government and wholesale Co-operative Societies to the Primary Societies.

The first item which I explained, *i.e.*, Sales on Canteen run under the auspecis of State and Central Government officers, is brought with an intention to help the employees who are working in the State Government. It may not be possible for the Government of Mysore to give additional D. A. or to increase their pay scales. So, this arrangement is suggested. By this it will be possible for the consumers of this society, who are State employees to get better facilities; they will be in a position to get better stuff and also they will get it as cheaper cost. Instead of doing that, if we tax perhaps it will be difficult for them to manage their own affairs. The Canteens which are run will be under the auspecis of the Government, *i.e.*, Central or State Government.

The second item relates to goods sold to the Indian Aid Mission, Nepal. Nepal is a State which is helped by the Government of India and whenever they want to take any help from our country or from any State in our country, at that time the intention of the Government of India is to give this aid without any tax. When they are giving so many things as a sort of help, it is not correct for us to tax. The third item relates to the foodgrains sold from the Central Government and Wholesale Co-operative Societies to the Primary Societies. If the Government of India gives big quantity of foodgrains for the use of the consumers in this State and if there is a wholesale Central Co-operative Society, there the Government is not trying to tax but allowing them exemption. These food-stuffs which are sold to the Primary Co-operative Societies will be given without any tax on the wholesale dealers. These are the provisions which have been included in the present amending Bill and I hope that all the Members will approve and pass this Bill.

Mr SPEAKER.—The matter is very simple.

Sri G. V. GOWDA (Palya).—As correctly put it by the Hon'ble Speaker, the matter is very simple. I want to know the number of this amendment. I do not exactly remember the particular number of amendment because every year we are adopting two or three amendments in the Sales Tax Act.

Mr. SPEAKER.—Naturally these amendments have become necessary after the Chief Ministers' Conference and all that.

† **Sri G. V. GOWDA.**—We had raised the rates of tax leviable on luxury goods previously and I should like to question the Minister why he did not bestow his attention to the particular aspect of raising the rate of tax on cigar and cigarette cases. I want that the rates should have been enhanced in respect of other luxury articles also.

So far as clause 3 is concerned regarding hides and skins, I do not know how much money per annum we are receiving at the rate of 2 per cent. Now it is sought to be reduced to one per cent. The only objection to my mind is that it has been fixed at the rate purchased by the last dealer in the State liable to be taxed. In fact, the Act provides for the purchase by the first or earliest of the dealers. Is it not desirable to collect the tax at the first purchase? Why should it be allowed to be collected at the last sale and why should the Government take the

(SRI G. V. GOWDA)

trouble of finding who is the last dealer ? I request the Minister to retain the point of tax being levied on the first purchase.

It is said that foodgrains are sold by the Central Government. It is all right when certain canteens or other clubs engaged in supplying, distributing or selling articles to their own members on no profit basis, it is justifiable that no tax should be levied. But when the Government sells foodgrains—to whom it is not mentioned if it sells foodgrains to the State Government, then no tax need be levied. When foodgrains are sold by the Central Government, to whom they are sold, we do not know.

Sri B. D. JATTI.—Wholesale Co-operatives.

Sri G. V. GOWDA.—Foodgrains when sold by the Central Government....."

Sri B. D. JATTI.—To the State Governments.

Sri G. V. GOWDA.—It should be mentioned : "to the State Governments or to the State Marketing Societies." If the tax is to be levied and collected by the seller, then it is all right no matter to whom it is sold.

"41. Foodgrains when sold to Primary Consumer Co-operative Societies by a wholesale Central Co-operative Society....."

I do not know to which Society the Central Society refers. Is it the Central Co-operative Society in Bangalore ? Is there any Central Society throughout the State ? Is it the State Marketing Society or every Marketing Society in taluk which indulges in the purchase and sale of goods to Primary Consumer Societies ? I want to see that exemption is given to all the Marketing Societies which indulge in purchasing the grains and selling them in turn to consumers through Consumer Co-operative Societies.

With these observations, I request Government to see that all the Marketing Societies are given exemption and in regard to hides and skins the rate of levy should be on the first purchase.

† ಶ್ರೀ ಎಚ್. ಆರ್. ಕೇಶವಮೂರ್ತಿ (ಗಂಡಸಿ).—ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೇ, ಮಾನ್ಯ ಸದಸ್ಯರಾದ ಶ್ರೀ ಜಿ. ವಿ. ಗೌಡರು ಬಹಳ ಉಪಯುಕ್ತವಾದ ಸಲಹೆಗಳನ್ನು ಕೊಟ್ಟಿದ್ದಾರೆ. ಮಾನ್ಯ ಮಂತ್ರಿಗಳೇನೋ ಈ ಮಸೂದೆಯು ಬಹಳ simple ಆಗಿದೆ ಎಂದು ಹೇಳಿದರು. ಇಂಗ್ಲೀಷಿನಲ್ಲಿ ಒಂದು ಗಾದೆ ಇದೆ 'simplicity often leads to complexity' ಎಂದು.

(4) ನೆಯ ಕ್ಲಾಜಿನಲ್ಲಿ

You have restricted it only to offices run by the State Government.

ಎಂದು ಹೇಳಿದೆ. ಇದನ್ನು ಪ್ರಾರಂಭಮಾಡಿದರೆ ಪಕ್ಷಪಾತ ತೋರಿಸಿದ ಹಾಗಾಗುತ್ತದೆ. 'ಆಫೀಸಸ್' ಎನ್ನುವುದಕ್ಕೆ ಬದಲು 'ಇನ್‌ಸ್ಟಿಟ್ಯೂಷನ್ಸ್' ಎನ್ನಬೇಕು. ಸರಕಾರಿ ಎಂದು ಮಾಡಿದರೆ ಕ್ಯಾಸಿ ಏಡೆಡ್, ಕಾರ್ಪೊರೇಷನ್ಸ್ ಮತ್ತು ರೋಕಲ್ ಬಾಡೀಸ್ ನಂಸ್ಥೆಗಳಿರುತ್ತವೆ, ಅಲ್ಲಿನ ಅಧಿಕಾರಿಗಳು ಕೇಳಬಹುದು, ತರಲೆ ಮಾಡಬಹುದು. ಅಲ್ಲದೆ ಆಫೀಸಸ್ ಎಂದರೆ ಕಾರ್ಲೇಜುಗಳು ಆಫೀಸುಗಳಲ್ಲ. ಲಾಭವೂ ಇಲ್ಲ, ನಷ್ಟವೂ ಇಲ್ಲ ಎನ್ನುವ ಆಧಾರದ ಮೇಲೆ ನಡೆಸಿದರೆ ಅಂಥವುಗಳಿಗೆ ವಿನಾಯಿತಿ ಕೊಟ್ಟರೆ ತಪ್ಪಾಗುವುದಿಲ್ಲ. ವಿನಾಯಿತಿ ಕೊಡದಿದ್ದರೆ ಅವರು ಗಲಾಟೆ ಮಾಡುತ್ತಾರೆ. ಇದನ್ನು ಆಲೋಚನೆ ಮಾಡಬೇಕು. ಆದುದರಿಂದ ಈಗಲೇ ಒಂದು ತಿದ್ದುಪಡಿಯನ್ನು ಮಾಡಿದರೆ

† Indicates that the remarks or speeches have not been revised by the member concerned.

ಒಳ್ಳೆಯದೆಂದು ಸಲಹೆ ಮಾಡುತ್ತೇನೆ. ಅದುದರಿಂದಲೇ ನಾನು ಹೇಳಿದುದು, ಇದು ಸಿಂಪಲ್ ಆಗಿದ್ದರೂ ಕಾಂಪ್ಲೆಕ್ಸ್ ಆಗುತ್ತದೆ ಎಂದು. ಆಹಾರ ಧಾನ್ಯಗಳ ಮೇಲೆ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಅಲ್ಲ. ಪರ್‌ಚೇಸ್ ಟ್ಯಾಕ್ಸ್ ಎಂದು ಶ್ರೀಮಾನ್ ಎಂ. ಆರ್. ಪಾಟೀಲ್ ಅವರು ಹೇಳಿದರು. ಪೆಡ್ಯೂಲ್‌ನಲ್ಲಿ,

Purchases by the lalst dealer in the State liable to tax under this Act·

ಎಂದಿದೆ. ಹಾಗಿದ್ದಮೇಲೆ ಇದು ಹೇಗೆ ; ಪರ್‌ಚೇಸ್ ಟಾಕ್ಸ್ ಆಗುತ್ತದೆ ! ಇದನ್ನಾದರೂ ಸರಿಮಾಡಬೇಕು. ಯಾವುದಾದರೂ ಒಂದು ರೀತಿ ಮಾಡಿದರೆ ಸರಿಹೋಗುತ್ತದೆ.

Sri G. V. GOWDA.—If the seller is to pay sales tax and when he sells naturally the sale price would include sales-tax. Ultimately it falls on the purchaser.

ಶ್ರೀ ಎಚ್. ಆರ್. ಕೇಶವಮೂರ್ತಿ.—Sold by the Central Government. To societies ಎಂದಿದೆ. ಹೀಗೆಯೇ ಬಿಡುವುದು ಒಳ್ಳೆಯದಲ್ಲ. ಇದರಲ್ಲಿಯೂ ಕೂಡ ವೆಸ್ಟೆಡ್ ಇಂಟರೆಸ್ಟ್ಸ್ ಬರುವುದಕ್ಕವಕಾಶವಾಗುತ್ತದೆ. ಅದುದರಿಂದ ಸ್ಪಷ್ಟವಾಗಿರುವಂತೆ ಮಾಡಬೇಕು. ಆಗ ವೆಸ್ಟೆಡ್ ಇಂಟರೆಸ್ಟ್ಸ್ ಇರುವುದಿಲ್ಲ.

ಇದೇ ರೀತಿ ಪ್ರೈಮರಿ ಕನ್ಸ್ಯೂಮರ್ಸ್ ಕೋ-ಆಪರೇಟಿವ್ ಸೊಸೈಟಿಗಳು ಮತ್ತು ಹೋಲ್ ಸೇಲ್ ಸೆಂಟ್ರಲ್ ಕೋ-ಆಪರೇಟಿವ್ ಸೊಸೈಟಿಗಳಿರುತ್ತವೆ. ಹೋಬಳಿಗಳಲ್ಲಿ ಸೆಂಟ್ರಲ್ ಸೊಸೈಟಿಗಳ ಜೊತೆಗೆ ಲಾರ್ಜ್ ಸೈಜ್ ಕೋ-ಆಪರೇಟಿವ್ ಸೊಸೈಟಿಗಳೆಂದು ಸೇರಿಸಬೇಕು. ಒಟ್ಟಿನಲ್ಲಿ ನನ್ನ ಸಲಹೆಗಳನ್ನು ಕಾರ್ಯಗತ ಮಾಡಬೇಕೆಂದು ಸೂಚಿಸುತ್ತೇನೆ.

†ಶ್ರೀ ಎಂ. ಆರ್. ಪಾಟೀಲ್ (ಹುಬ್ಬಳ್ಳಿ).—414 ವಿನಾಯ್ತಿಯ ವಿಚಾರದಲ್ಲಿ ಶ್ರೀಮಾನ್ ಜಿ. ವಿ. ಗೌಡರು ಹೇಳಿರುವುದನ್ನು ನಾನು ಒಪ್ಪುತ್ತೇನೆ. ಈಗ ಹೊಸದಾಗಿ ಸರಕಾರದವರು ಕೈಗೊಳ್ಳುವ ಕಾರ್ಯಕ್ರಮದಿಂದ ಸರಕಾರಕ್ಕೆ ಮತ್ತು ಬಳಕೆದಾರರಿಗೆ ಆಹಾರಧಾನ್ಯಗಳ ಬೆಲೆ ಹೆಚ್ಚಾಗಬಾರದು. ಒಂದಕ್ಕೊಂದು ಸೇರಿಕೊಂಡು ಬಳಕೆದಾರರಿಗೆ ತೊಂದರೆಯಾಗಬಾರದು. ಹಿಂದೆ ಮಾರಾಟತೆರಿಗೆಯ ವಿಧೇಯಕ ಒಪ್ಪಿಗೆಗಾಗಿ ರಾಷ್ಟ್ರಾಧ್ಯಕ್ಷರಿಗೆ ಹೋದಾಗ, ಹೋಲ್‌ಸೇಲ್ ಕೋಆಪರೇಟಿವ್ ಸೊಸೈಟಿಗಳು ಪ್ರೈಮರಿ ಸೊಸೈಟಿಗಳಿಗೆ ಮಾರುವಾಗ ತೆರಿಗೆ ಹಾಕಬಾರದೆಂದು ಅವರಿಂದ ಆದೇಶ ಬಂತು. ಹೋಲ್‌ಸೇಲ್ ಸೊಸೈಟಿಗಳು ಪ್ರೈಮರಿ ಸೊಸೈಟಿಗಳಿಗೆ ಮಾರುವಾಗ ಹಾಕಿದರೆ ವರ್ತಕರಿಗಿಂತ ತೆರಿಗೆ ಹೆಚ್ಚಾಗುತ್ತದೆ. ಅದುದರಿಂದ ಇದನ್ನು ವಿನಾಯ್ತಿ ಮಾಡಬೇಕೆಂದು ಪ್ರೈಸಿಡೆಂಟರಿಂದ ಆದೇಶ ಬಂತು. 41ಕ್ಕೆ ತಿದ್ದುಪಡಿ ಹಾಕುವಾಗ ಏನೋ ತಪ್ಪಿರುವಂತೆ ನನಗೆ ಕಾಣುತ್ತದೆ.

> "foodgrains when sold to primary co-operative societies by wholesale central co-operative society of which such primary societies are members."

ಎಂದಿದೆ. ಇದೇನೋ ವಾಸ್ತವವಾಗಿ ಸಹಕಾರ ಸಂಘಗಳ ಎಣಿಕೆ ಇದೆ, ಆದರೆ ಸರಕಾರದವರು ಒದಗಿಸುವ ಧ್ಯಾನ್ಯಗಳನ್ನು ಮಾರಾಟ ಮಾಡುವ ಎಲ್ಲ ಸಹಕಾರ ಸಂಘಗಳೂ ಸೇರುವುದಿಲ್ಲ. ಹೋಲ್‌ಸೇಲ್ ಕೋ-ಆಪರೇಟಿವ್ ಸೊಸೈಟಿ ಎನ್ನುವುದಿಲ್ಲ. ಅದರಂತೆ ಸೆಂಟ್ರಲ್ ಕೋಆಪರೇಟಿವ್ ಸೊಸೈಟಿಗಳಿವೆ, ಹಳ್ಳಿಗಳ ಸರ್ವಿಸ್ ಕೋಆಪರೇಟಿವ್ ಸೊಸೈಟಿಗಳಿವೆ, ಅವರೆಲ್ಲರೂ ಕೊಂಡು ಕೊಂಡು ಮಾರುತ್ತಿದ್ದಾರೆ. ಆದುದರಿಂದ ಈಗಿರುವುದನ್ನು ತೆಗೆದು

> "foodgrains when sold be wholesale co-operative society to a primary co-operative society."

ಎಂದು ತಿದ್ದುಪಡಿ ಮಾಡಿದರೆ ಶ್ರೀಮಾನ್ ಜಿ. ವಿ. ಗೌಡರು ಮತ್ತು ಇತರ ಸದಸ್ಯರು ಹೇಳಿದ ತೊಂದರೆ ಬರುವುದಿಲ್ಲ. ಎರಡನೆಯ ಶಂಕೆ ಏನಿದೆಯೆಂದರೆ, ಯಾರು ಮಾರುತ್ತಾರೋ ಅವರು ತೆರಿಗೆಯನ್ನು ಸರಕಾರಕ್ಕೆ ಕೊಡಬೇಕಾಗುತ್ತದೆ. ಕೇಂದ್ರ ಸರಕಾರದವರು ಈ ವ್ಯವಹಾರ ಮಾಡುವಾಗ ಅವರು ಲಾಭ ಮಾಡಿಕೊಂಡು ಮಾರಾಟ ಮಾಡುವುದಿಲ್ಲ. ಬಡವರಿಗೂ ಬಳಕೆದಾರರಿಗೂ ಸುಲಭವಾಗಿ ಮುಟ್ಟುವಂತೆ ಮಾರುತ್ತಾರೆ. ಅದರ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕುವುದು ಎಂದರೆ ಬೆಲೆ ಅಷ್ಟುಮಟ್ಟಿಗೆ ಹೆಚ್ಚಾಗುತ್ತದೆ.

Mr. SPEAKER.—Is the Central Government also a party liable for tax ?

ಶ್ರೀ ಎಂ. ಆರ್. ಪಾಟೀಲ್.—ಕೇಂದ್ರಸರಕಾರಕ್ಕೆ ತೆರಿಗೆ ಹಾಕಿದರೆ ಗ್ರಾಹಕರಿಗೆ ಧಾನ್ಯಗಳ ಬೆಲೆ ಅಷ್ಟುಮಟ್ಟಿಗೆ ಹೆಚ್ಚಾಗುತ್ತದೆ. ಆದುದರಿಂದ ಕೇಂದ್ರಸರಕಾರದವರು ತೆರಿಗೆ ಕೊಡುವುದಿಲ್ಲ, ಇದಕ್ಕೆ ಅವಶ್ಯಕತೆ ಇಲ್ಲವೆಂದು ಕಾಣುತ್ತದೆ.

ಇನ್ನೊಂದು ತಿದ್ದು ಪಡಿಯನ್ನು ನಾನು ಸೂಚಿಸುತ್ತೇನೆ. ಆದು ಈ ರೀತಿ ಇದೆ.

"In sub-clause (1) in the new item (iii) the words "under official auspices" shall be omitted."

ಅಂದರೆ ಅಫಿಷಿಯಲ್ ಅಸ್ಪೀಸಿನ್ ಎಂದು ಇರುವ ಅವಶ್ಯಕತೆಯಿಲ್ಲ. ಈ ಕ್ಲಾಜಿನಲ್ಲಿ ಇದು ಅನಾವಶ್ಯಕವಾದುದು ಎಂದು ನನ್ನ ಅಭಿಪ್ರಾಯ ಆದುದರಿಂದ ಈ ಪದಗಳನ್ನು ತೆಗೆದು ಹಾಕಬೇಕು ಎಂದು ಹೇಳುತ್ತೇನೆ.

2-00 P.M.

† ಶ್ರೀ ಕೆ. ಪಿ. ಗದಗ್ (ಗದಗ್).—ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೇ, ಈಗ ಸಭೆಯ ಮುಂದೆ ಇರುವ ಮೈಸೂರು ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಅಮೆಂಡಮೆಂಟ್‌ಬಿಲ್, 1964, ಇದನ್ನು ನಾನು ಅನುಮೋದಿಸುತ್ತೇನೆ. ಈ ಮಸೂದೆಯಲ್ಲಿ ಕೆಲವು ವಿಷಯಗಳನ್ನು ಸ್ಪಷ್ಟಪಡಿಸಿದ್ದಾರೆ. ಸೆಕೆಂಡ್ ಷೆಡ್ಯೂಲಿನಲ್ಲಿ ಸೀರಿಯಲ್ ನಂಬರ್ 59, ಇದಕ್ಕೆ 7 ಪರ್ಸೆಂಟ್ ಇದ್ದುದ್ದನ್ನು 10 ಪರ್ಸೆಂಟ್ ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಮಾಡಲಾಗಿದೆ. ಈ ಪೂರ್ವದಲ್ಲಿ ಸಹ ಇವು ಲಕ್ಷುರಿ ಆರ್ಟಿಕಲ್ ಆಗಿದ್ದರೂ ಇವುಗಳಿಗೆ 7 ಪರ್ಸೆಂಟ್ ಟ್ಯಾಕ್ಸ್ ಇಟ್ಟಿದ್ದರು. ಈಗ ಈ ಲಕ್ಸುರಿ ಆರ್ಟಿಕಲ್ಸ್‌ಗಳಿಗೆ 7 ಪರ್ಸೆಂಟ್ ಬದಲು 10 ಪರ್ಸೆಂಟ್ ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಮಾಡಲಾಗಿದೆ. ಈ ತಿದ್ದುಪಡಿ ಸೂಕ್ತವಾಗಿದೆ ಎಂದು ಹೇಳುತ್ತೇನೆ.

ಇನ್ನು ನಾಲ್ಕನೆಯ ಷೆಡ್ಯೂಲಿನಲ್ಲಿ ಒಂದು ತಿದ್ದುಪಡಿ ಇದೆ. ಹಣ ಕಾಸಿನ ಮಂತ್ರಿಗಳು ಹೇಳಿದ ಹಾಗೆ ಸಕ್ಸೆಸಿವ್ ಪರ್ಚೇಸ್ ಮಾಡಿದವರಿಂದ ಟ್ಯಾಕ್ಸ್ ವಸೂಲ್ಮಾಡುವುದು ಸುಲಭವಲ್ಲ. ಈಗ ತಂದಿರುವ ತಿದ್ದುಪಡಿ ಪ್ರಕಾರ ರಾಸ್ಟ್ ಡೀಲರ್‌ನಿಂದ ವಸೂಲ್ಮಾಡಬೇಕೆಂದು ಇರುವುದು ಸರಿಯಾಗಿದೆ. ಇದಲ್ಲದೆ ಎರಡು ಪರ್ಸೆಂಟ್ ಟ್ಯಾಕ್ಸ್ ಹಾಕುವುದರಿಂದ ಈ ಉದ್ದಿಮೆಗೆ ತೊಂದರೆ ಇದ್ದಿತು. ಈ ತಿದ್ದುಪಡಿ ಮೂಲಕ ಅದನ್ನು ಒಂದು ಪರ್ಸೆಂಟ್ ಮಾಡಿರುವುದು ಸೂಕ್ತವಾಗಿದೆ ಎಂದು ಹೇಳ ಬಯಸುತ್ತೇನೆ.

ಈಗ ಮಸೂದೆಯಲ್ಲಿ ಇರುವ ಹಾಗೆ ಆಹಾರ ಧಾನ್ಯಗಳ ಮಾರಾಟದ ವಿಚಾರದಲ್ಲಿ ಆಹಾರ ಧಾನ್ಯ ಕೇಂದ್ರ ಸರಕಾರದವರು ಮಾರಾಟ ಮಾಡಿದರೆ ಟ್ಯಾಕ್ಸ್ ಹಾಕಬೇಕಾಗುತ್ತದೆ. ಇದು ಸರಿಯಲ್ಲ. ಶ್ರೀ ಎಂ. ಆರ್. ಪಾಟೀಲರವರು ಹೇಳಿದ್ದನ್ನು ನಾನು ಅನುಮೋದಿಸುತ್ತೇನೆ. ಸರಕಾರದಿಂದ ಟ್ಯಾಕ್ಸ್ ವಸೂಲ್ಮಾಡಲು ಬರುವುದಿಲ್ಲ. ಆದುದರಿಂದ ಅವರು ತಂದಿರುವ ತಿದ್ದುಪಡಿ ಸೂಕ್ತವಾಗಿದೆ. ಈ ತಿದ್ದುಪಡಿಯನ್ನು ಸರ್ಕಾರದವರು ಒಪ್ಪಿಕೊಳ್ಳಬೇಕೆಂದು ಕೇಳಿಕೊಳ್ಳುತ್ತೇನೆ. ಯಾಕೆಂದರೆ ಈ ತಿದ್ದುಪಡಿ ಅವಶ್ಯಕವಾಗಿದೆ. ಶ್ರೀ ಎಂ. ಆರ್. ಪಾಟೀಲರವರ ತಿದ್ದುಪಡಿ ಅಂಗೀಕಾರ ಮಾಡಬೇಕೆಂದು ಹೇಳಿ ನನಗೆ ಮಾತನಾಡಲು ಅವಕಾಶ ಕೊಟ್ಟಿದ್ದಕ್ಕೆ ಅಧ್ಯಕ್ಷರನ್ನು ವಂದಿಸಿ ನಾನು ನನ್ನ ಮಾತನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

† Sri B. D. JATTI.—Sir, the hon'ble member Sri G. V. Gowda wanted to know why is it that I am proposing to increase the tax from 7 per cent to 10 per cent on this particular item. On the last occasion when the amending Bill was introduced, certain items were taken into consideration and at that time it was agreed that the rate of 7 per cent should be increased to 10 per cent and that can be found at page 29 of Mysore Act IX of 1964 in section 30. There we have mentioned all the items on which we have raised the rate of tax from 7 per cent to 10 per cent. This item was left over and now it has been included. There was no difference of opinion at that time and even today there is no difference of opinion about increasing the rate of tax on this item.

Regarding hides and skins, if we look to the original item there it is mentioned as "purchase by the first or the earliest or successive dealer in the State liable to tax under this Act." The change is "pur-

chase by the last dealer in the State liable to tax under this Act." This is purchase tax and so there is no difficulty. Now it will be easy for the Government and the officers to catch hold of these persons because most of the sheep and goat are sold to slaughter houses and either the owner or the contractors who are supplying them can be found just in front of the slaughter house and it is very easy to catch hold of them and collect more money. Otherwise we will have to go on moving about in the entire State to find out these persons. So even if the Government were to incur some loss of thousands of rupees it is worthwhile to catch hold of all these persons who are now going scot-free and so there can be no objection to this. Regarding the use of the words "under official auspices" Sri M. R. Patil has explained it and an amendment is also to be moved and so I need not deal with it.

Then we come to "goods sold by the Central Government." If this item is not included as an item which is eligible to get exemption, then the Sales Tax Officer has a right to collect tax from the Government of India when foodgratins are sold either to the State Government or directly to wholesale co-operative societies or to anybody. To reduce the cost of foodgrains this item has been suggested and it is necessary to have this exemption.

Then certain remarks were made about "foodgrains when sold to primary consumer co-operative societies by a wholesale Central Co-operative Socities." There are taluka marketing societies which are also dealing in foodgrains as wholesale societies. They should also get this exemption. An amendment is going to be moved to this effect and will be accepted by Government. It makes no difference whether we name it as large-scale or wholesale co-operative societies. The intention of the Government is to give the benefit to the primary societies. With this explanation, I hope hon'ble members will be satisfied.

MR. SPEAKER.—The question is:

"That the Mysore Sales Tax Amendment Bill, 1964 be taken into consideration."

The motion was adopted.

MR. SPEAKER.—The question is :

"That clauses 2 and 3 stand part of the Bill."

The motion was adopted.

Clauses 2 and 3 were added to the Bill.

MR. SPEAKER.—Clause 4. There is an amendment.

SRI M. R. PATIL.—I beg to move :

'That in sub-clause (1) in the new item (iii) the words 'under official auspices' shall be omitted."

Mr. SPEAKER.—Amendment moved :

'That in sub-clause (1), in the item (iii) the words 'under official auspices' shall be omitted.'

Sri B. D. JATTI.—I accept the amendment.

Mr. SPEAKER.—The question is :

'That in sub-clause (1), in the new item (iii) the words under official auspices' shall be omitted."

The amendment was adopted.

Sri M. R. PATIL.—I beg to move :

" That in sub-clause (3) in the new item 41 for the words 'to Primary Consumer Co-operative Societies by a wholesale Central Co-operative Society of which such primary societies are Members' the words 'by a wholesale Co-operative Society to a Primary Co-operative Society' shall be substituted."

Mr. SPEAKER.—Amendment moved :

" That in sub-clause (3) in the new item 41 for the words 'to Primary Consumers Co-operative Societier by a wholesale Central Co-operative Society of which such primary societies are Members' the words 'by a wholesale Co-operative Society to a Primary Co-operative Society' shall be substituted."

Sri B. D. JATTI.—I accept the amendment.

Mr. SPEAKER.—The question is :

"That in sub-clause (3), in the new item 41 for the words 'to Primary Consumer Co-operative Societies by a wholesale Central Co-operative Society of which such Primary societies are Members' the words 'by a wholesale Co-operative Society to a Primary Co-operative Society' shall be substituted."

The motion was adopted.

Mr. SPEAKER.—The question is :

"That clause 4, as amended, stand part of the Bill."

The motion was adopted.

Clause 4, as amended, was added to the Bill.

Mr. SPEAKER.—The question is :

"That clause 1, the Title and the Preamble stand part of the Bill."

The motion was adopted.

Clause 1, the Title and the Preamble were added to the Bill.

Motion to pass.

Sri B. D. JATTI.—I beg to move :

"That the Mysore Sales Tax (Amendment) Bill, 1964, as amended, be passed."

Mr. SPEAKER.—The question is :

"That the Mysore Sales Tax (Amendment) Bill, 1964, as amended, be passed."

The motion was adopted.

THE MYSORE AGRICULTURAL INCOME TAX (AMENDMENT) BILL, 1964.

Motion to consider.

Sri B. D. JATTI.—I beg to move :

"That the Mysore Agricultural Income Tax (Amendment) Bill, 1964, be taken into consideration."

Mr. SPEAKER.—Motion moved :

"That the Mysore Agricultural Income Tax (Amendment) Bill, 1964, be taken into consideration."

Sri B. D. JATTI.—Clause 2 in the Amending Bill is just on the lines of the provision under the Indian Income Tax Act in Section 40 (C) which vests discretion in the Income Tax Officer to allow expenditure in the above-mentioned category of cases if in his opinion, the expenditure is not unreasonable having regard to the legitimate business needs of the Company and the benefit derived by it or accruing therefrom. So, similar provision was suggested last year during the discussion here and the Upper House. Now that provision has been made. It gives relief to Planters. Section 2 (2) refers to amendment of Section 5, Explanation 1. There only the term 'plant' has been defined. Now, if only plant is to be found there and if it is only defined, then there is some difficulty regarding the buildings which are constructed by the planters for the use of the workers working in the area. So, as it is found necessary that expenditure incurred for construction of buildings for providing amenities for labourers under the Plantation Labour Act should be considered for the purpose of allowing deduction in the calculation of assessable agricultural income, the definition of term 'building' is proposed to be inserted here. Then Sir, Explanation 2 to Section 5. That provides allowance in respect of all re-planting expenditure up to 10 per eent of expenditure incurred exclusively on new plantations of plants for green perennial crops under rule 33. But when that matter was referred to High Court, in Writ Petition No. 742, the High Court held that rule 33 was inconsistent with section 5 (k) and therefore heldto be bad in law and therefore deleted. It is therefore